



PART B - FEE(S) TRANSMITTAL

Complete and send this form, together with applicable fee(s), to:

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24943 7590 01/31/2006

**INTELLECTUAL PROPERTY LAW GROUP LLP
12 SOUTH FIRST STREET
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SAN JOSE, CA 95113**

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01 FC:2501 700.00 OP
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I hereby certify that this Fee(s) Transmittal is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Mail Stop ISSUE FEE address above, or being facsimile transmitted to the USPTO (571) 273-2885, on the date indicated below.

<i>Vincent Chen</i>	(Depositor's name)
<i>[Signature]</i>	
3/30/2006	
(Date)	

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/789,259	02/26/2004	Renshi Goto	SOHMEI.PT1010	9460

TITLE OF INVENTION: RIDING MOWER

APPLN. TYPE	SMALL ENTITY	ISSUE FEE	PUBLICATION FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	YES	\$700	\$300	\$1000	05/01/2006
EXAMINER	ART UNIT		CLASS-SUBCLASS		
TORRES, ALICIA M	3671		056-014900		

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).

Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.
 "Fee Address" indication (or "Fee Address" Indication form PTO/SB/47; Rev 03-02 or more recent) attached. Use of a Customer Number is required.

2. For printing on the patent front page, list
 (1) the names of up to 3 registered patent attorneys or agents OR, alternatively,
 (2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

Intellectual Property Law Group LLP
 2 Otto O. Lee
 3 Juneko Jackson

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE

(B) RESIDENCE: (CITY and STATE OR COUNTRY)

Iseki & Co., Ltd.

Matsuyama, Japan

Please check the appropriate assignee category or categories (will not be printed on the patent): Individual Corporation or other private group entity Government

4a. The following fee(s) are enclosed:

Issue Fee
 Publication Fee (No small entity discount permitted)
 Advance Order - # of Copies _____

4b. Payment of Fee(s):

A check in the amount of the fee(s) is enclosed.
 Payment by credit card. Form PTO-2038 is attached.
 The Director is hereby authorized to charge the required fee(s), or credit any overpayment, to Deposit Account Number 50-1037 (enclose an extra copy of this form).

5. Change in Entity Status (from status indicated above)

a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27.
 b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

The Director of the USPTO is requested to apply the Issue Fee and Publication Fee (if any) or to re-apply any previously paid issue fee to the application identified above. NOTE: The Issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant; a registered attorney or agent; or the assignee or other party in interest as shown by the records of the United States Patent and Trademark Office.

Authorized Signature [Signature]

Date 03/30/2006

Typed or printed name Juneko Jackson

Registration No. 48,870

This collection of information is required by 37 CFR 1.311. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.14. This collection is estimated to take 12 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, Virginia 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450.

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March 30, 2006

Via U.S. First Class Mail

Mail Stop ISSUE FEE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: ISSUE FEE TRANSMITTAL

For: "Riding Mower"
Application No.: 10/789,259
Filing Date: February 26, 2004
Applicants: Renshi Goto
Assignee: Iseki & Co., Ltd.
Examiner: Torres, Alicia M.
Art Unit: 3671
Confirmation No.: 9460
Customer No.: 24943
Our File No.: SOHMEI.PT1010

Dear Sir:

Please find enclosed:

- 1) an issue fee transmittal;
- 2) a return receipt postcard; and
- 3) a check of \$ 1000.00 to cover the issue and publication fee for the utility patent application identified above.

The Commissioner is hereby authorized to charge any required payment of the fees during the pendency of this application or credit any overpayment to Deposit Account No. 50-1037.

Sincerely,
INTELLECTUAL PROPERTY LAW GROUP LLP

Juneko Jackson (Reg. No.: 48,870)
JJ/vc
Enclosures

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I hereby certify that this correspondence is being deposited with the United States Postal Service as First Class Mail with sufficient postage affixed in an envelope addressed to: "Mail Stop Issue Fee, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450" on the date below.

Date of deposit: 3/30/2006

VINCENT CHEN
Name of Person Mailing Paper or Fee

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